the next year for want of provision, Government have now provided for the ensuing year a lump provision of Rs. 20,000 towards the execution of works either not attended to or only partly done in the current year, and it is proposed to be stipulated that the funds thus earmarked could not be utilised for any other purpose. With the staff of Inspectors and Irrigation Overseers now appointed to help the Panchayats according to the orders on the Report of the Special Finance Committee and with the provision thus made to carry on the budgetted programme besides the works which could not be attended to in the previous year, may we not hope for the hearty co-operation of these local bodies, which should be the units of our local administration, in carrying out the regular programme in the year itself?

The decrease of Rs. 1,79,600 under **'Excise'** as compared with the revised estimate of Rs. 2,93,500 for the current year is only apparent being due to the fact that, according to the suggestions of the Special Finance Committee, the allotment for the purchase of salt which was hitherto being debited to this head is provided under 'Advances' as explained by me in the Memorandum.

Forests and Tramway.—The new system of accounts adopted for the adjustment of the Tramway freight shows that the Tramway is not, after all, working at a loss, and the increased extraction and transport of timber budgetted for under 'Forests' for which a large provision of Rs. 3,97,300 is made chiefly as compared with the revised estimate of Rs. 3,67,700, is expected to give ample work to the Tramway for the year.

Registration.— Representations have been made to the Government for the opening of a new Registry Office at Kallettumkara for the convenience of the people and owing to heavy pressure of work in the adjoining offices of Nellayi, Irinjalakkuda, etc., and a tentative provision is made therefor as the Government have not come to any decision on the point.

General Administration.—The only new feature in the head is the provision for carrying on Census Operations (Rs. 17,075). To conduct the Census an officer has already been appointed with a small staff to assist him in his preliminary work. This staff has to be considerably strengthened and enlarged during the last 4 or 5 months of the year when the Census work proper begins and hence the lump provision made therefor.

Accounts and Finance.—The provisions which may perhaps require a word of explanation are those for the Special Officer for the compilation of the Account Manuals and of the

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